same old way of doing things. We pick up one, they pick up two; we pick up one, we get a 50-50 tie; and then we bring down the Vice President to break the tie and one side declares victory.

In essence, I think that is a short-term, shallow victory. In essence, I think it would be a serious defeat for all Americans who think we should change the culture of the way this institution works. We have offered something that I think could be a victory for everyone. We have offered a plan that should bring about serious negotiations, where we all sit together and not try to pick each other off, but we try to create a system that works for the benefit of all Americans.

What is not a victory is trying to pick each other off one at a time, with one more promise than the last group made, to try to say: Be with me for a short while so I can go to the winner's circle and be declared the victor.

We have an opportunity in this divided Congress—a President who won the electoral college but not the popular vote, a House of Representatives that is closer than it has been in decades, and a U.S. Senate that, for only the second time in our country's history, is absolutely deadlocked—that should not be a problem. That should be an opportunity. It should be the opportunity that this President talked about when he was running: "If I am elected and I go to Washington, I will fundamentally change the culture of that city."

This is the first test of whether we are going to change it. This is the first opportunity to show the American people that things will be done differently.

For all of my colleagues on both sides of the aisle who have joined with us in offering this, I think this is the answer to the deadlock in which we are involved. I thank them for their participation. I encourage all of my colleagues to work with us to ensure not just one party's victory but a victory for the American public.

I reserve the remainder of my time. Mr. CONRAD. Mr. President, I yield 5 minutes to the Senator from Nebraska.

Mr. NELSON of Nebraska. Mr. President, I rise today to speak in favor of the Breaux-Nelson-Jeffords, et al., bipartisan tax cut plan. This compromise is the result of careful consideration of the two philosophies dominating the tax cut debate today. The first was the belief that the \$750 billion tax cut was not sufficient, considering the size of our projected surplus. Yet the second was that the \$1.6 trillion tax cut could negatively impact programs in agriculture and defense, which are so important to the people of America and the people of Nebraska.

To put it another way, this legislation was written with one specific goal in mind: to cut taxes without cutting hope, and to do so in a bipartisan manner. We have worked deliberately toward that end, and I am pleased to stand here today and help introduce a tax cut package that will, in fact, achieve that goal.

In this plan we have included a \$1.25 trillion tax cut proposal, and we put \$350 billion back into the surplus so it can be used for increased debt reduction and the programs that are vital to the future of our industry, such as agriculture, defense, education, and a prescription drug benefit.

Acknowledging the discrepancy between the two plans offered today for consideration gives us the chance to negotiate our partisan differences on the tax cut. I believe quite strongly that the Breaux-Nelson-Jeffords, et al., plan is an excellent starting point for this discussion.

I have had the privilege of working with the President back in the days when I was Governor Nelson and he was Governor Bush, So I am familiar with the bipartisan efforts he undertook in the State of Texas. We both campaigned on the premise that we would reach across party lines to find sensible solutions to the Nation's most pressing issues. With this bipartisan proposal on the table, the President and the White House have the opportunity to demonstrate their negotiating skills and their desire to work together to achieve an ideological conclusion that is based not on partisanship, but is based on partnership.

Persuading one or two Democrats to vote with 48 or 49 Republicans doesn't, in my opinion, constitute bipartisanship. However, sitting down and working out our differences to establish a constructive alternative does, in fact, constitute bipartisanship.

On the surface, this legislation is about the tax cut, but it is also about much more than a tax cut. This bill is about changing the partisan tenor in Washington. And when we can successfully negotiate with the people at both ends of Pennsylvania Avenue, as well as with colleagues on either side of the table, we will be taking a step in the right direction. I am confident that if we work together, we will in fact reduce our differences, and we will also in fact reduce taxes; but we will not reduce our hopes and our dreams or those of others.

Mr. CONRAD. Mr. President, I compliment the Senator from Nebraska. He has been an exceptional addition to the Senate. He comes to us as a very distinguished former Governor, and he has made a great contribution to this debate in the Senate. I want to say that we welcome him, and we are so pleased that he has played this constructive

Mr. President, I yield 5 minutes to the Senator from New Jersey.

Mr. TORRICELLI. Mr. President, at some point, the division of this Senate on the issue of a tax reduction proposal must end. We must find some moment where there is a bipartisan approach that both protects our resources to deal with education and health care initiatives, but also has meaningful tax reduction. This can be that moment.

I join with Senator Breaux because I believe we have found a reasonable

compromise that is bipartisan—a \$1.25 trillion tax reduction that lowers rates, offers real relief to middle-income families, but also protects enough resources to deal with our education, prescription drugs, and other family needs.

We have been told in recent months that there is a false choice. We can either deal with these problems or we can provide tax relief, but most assuredly we cannot do both. With this proposal, we achieve both by doing each modestly.

I have in the past indicated my belief that I could support a \$1.6 trillion tax reduction as proposed by President Bush. Indeed, if required to do so, at some point I might vote for it, but surely this is the better path—not a tax reduction of 51 votes, no Vice President breaking a tie to decide upon a major national initiative that will decide the basic fiscal parameters of this Government for the next decade. This, a bipartisan plan that is affordable, protects the surplus and allows for a variety of other initiatives.

This is the most important part of the plan because while these are good times in America, they are not perfect times; and while the economy has been strong, it is now troubled.

In the last few years, we began an effort to hire 100,000 teachers; 50,000 remain to be hired to complete the program to reduce class size in America to 18 because we know it is the one variable that does the most to improve the quality of education.

Under the plan I offer with Senator BREAUX, this initiative can proceed. I am not certain it can with a larger tax cut program.

The Nation is living through a virtual revolution of technology with prescription medications prolonging life and helping the quality of life. Yet 15 million Americans have no access to prescription drugs. They are a vital part of their quality of life.

This plan leaves enough resources to write a realistic prescription drug program. Were it larger, I am not certain that would be possible.

I hope Members of the Senate will look carefully at what Senator Breaux has offered today, our first chance at a bipartisan product to move toward meaningful tax reduction and a balanced program. I am sympathetic with the need to reduce taxes and reduce them substantially and immediately. I do not think a nation at peace, in relatively good economic times, should be taking 28 or 30 percent of the incomes of middle-income families. Indeed, 39 percent of the income of any American family should not be expected in peacetime and in relatively good times.

That is exactly what we are asking of the American people. The average per capita tax in America is \$6,300. In my State of New Jersey, it is an astounding \$9,400 per person. For a middle-income family, that is money the Federal Government should not expect because the Federal Government does not need